
Certificate for Purchases of Tangible Personal Property Incorporated Into or Consumed in Water Pollution Control Facilities

Conn. Gen. Stat. §§12-412(21) and 12-81(51)

General Purpose: This certificate is to be used by the purchaser to claim exemption from sales and use taxes under Conn. Gen. Stat. §12-412(21). The exemption is for purchases of tangible personal property acquired for incorporation into or used and consumed in the operation of facilities for the treatment of industrial waste before the discharge thereof into any waters of the state or into any sewerage system emptying into such waters, the primary purpose of which is the reduction, control or elimination of water pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection. The Commissioner may certify to a portion of the tangible personal property acquired for incorporation into such facilities to the extent that such portion has as its primary purpose the reduction, control or elimination of water pollution.

This certificate may also be used to certify that for purposes of the municipal property tax exemption under Conn. Gen. Stat. §12-81(51), the tangible personal property has been approved for incorporation into or used and consumed in the operation of water pollution abatement facilities. For information on either of these provisions, see **Policy Statement 99(3)**.

Repeal of the Corporation Business Tax Credit: Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217d for certain expenses for treating industrial waste is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward as the provisions of this section would have allowed prior to repeal. (1997 Conn. Pub. Acts 295, §§ 21 and 24)

Purchases of Items Not Listed in PS 99(3): The purchaser must obtain and attach to this certificate written approval from the Commissioner of the Department of Environmental Protection indicating that an item of tangible personal property is approved for use in a water pollution control facility. For information on how to obtain written approval from the Department of Environmental Protection (DEP), see **PS 99(3)**.

Instructions for the Purchaser: This certificate is to be issued and signed by an owner or officer of a business that purchases tangible personal property to be incorporated into or consumed in the operation of facilities for the treatment of industrial waste before the discharge thereof into any waters of the state or into any sewerage system emptying into such waters, the primary purpose of which is the reduction, control or elimination of water pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection. In order for the purchaser to qualify for the exemption from sales and use taxes under Conn. Gen. Stat. §12-412(21), the purchaser must present this certificate to the retailer at the time of purchase of the qualifying tangible personal property.

In order to obtain the municipal property tax exemption under Conn. Gen. Stat. §12-81(51) which may be available for qualifying structures or equipment, the taxpayer must file a properly completed copy of this certificate with the assessor of the municipality in which the structures or equipment are located, after confirming that municipality's procedures for qualifying for such exemption.

Instructions for the Seller: Acceptance of this certificate, when properly completed, shall relieve the seller from the burden of proving that the sale of tangible personal property is not subject to sales and use taxes when such tangible personal property will be used or consumed in the operation of facilities for the treatment of industrial waste before the discharge thereof into any waters of the state or into any sewerage system emptying into such waters, the primary purpose of which is the reduction, control or elimination of water pollution, and is certified as approved for such purpose by the Commissioner of the Department of Environmental Protection.

The certificate is valid only if taken in good faith from a person who is an owner or officer of a business that will use tangible personal property being purchased as provided in Conn. Gen. Stat. §12-412(21). For example, the good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the purchaser will not use the tangible personal property for water pollution abatement or that the tangible personal property cannot be used for such purpose, or that the tangible personal property has not been approved by DEP. This certificate together with proof that the tangible personal property is approved for use or consumption in water pollution abatement, and bills or invoices to the purchaser, must be maintained by the seller for a period of at least six years from the date on which the items were purchased. The bills, invoices or records covering purchases made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words **Exempt Under CERT-124** will satisfy the requirement.

This certificate may be used for individual exempt purchases, in which event the box marked **Certificate for One Purchase Only** must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the box marked **Blanket Certificate** must be checked. A blanket certificate shall remain in effect for a three-year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

For Further Information: Call Taxpayer Services at 1-800-382-9463 (toll-free from within Connecticut) or 860-297-5962 (anywhere). TTY, TDD and Text Telephone users **only** may transmit inquiries 24 hours a day by calling 860-297-4911.

CONTINUED ON REVERSE

NAME OF PURCHASER	ADDRESS	CT TAX REGISTRATION NUMBER (If NONE, explain below)	FEDERAL EMPLOYER ID NUMBER
NAME OF SELLER	ADDRESS	CT TAX REGISTRATION NUMBER (If NONE, explain below)	FEDERAL EMPLOYER ID NUMBER

CHECK ONE BOX:

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Blanket Certificate

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Certificate for One Purchase Only

CHECK APPLICABLE BOX(ES):

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Water Pollution Equipment

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Supplies/Consumables

ITEMIZED DESCRIPTION OF ITEMS PURCHASED (FOR MUNICIPAL PROPERTY TAX EXEMPTION INCLUDE DATE ACQUIRED, DATE INSTALLED AND PURCHASE PRICE. THESE ITEMS MUST ALSO BE INCLUDED ON THE *DECLARATION OF PERSONAL PROPERTY*):

DECLARATION BY PURCHASER

The item(s) described above are tangible personal property to be used or consumed by a business in the operation of facilities for the treatment of industrial waste before the discharge thereof into any waters of the state or into any sewerage system emptying into such waters, the primary purpose of which is the reduction, control or elimination of water pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection.

In accordance with Conn. Gen. Stat. §12-412(21), the purchase of these item(s) is exempt from sales and use taxes.

In accordance with Conn. Gen. Stat. §12-81(51), these items may be exempt from municipal property tax. Describe the items above and include on the *Declaration of Personal Property*.

I declare under penalty of false statement that I have examined this Certificate and, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Name of purchasing business

BY:

Authorized signature of owner or officer

Title

Date